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AN

ORDER

AND

DECLARATION

OF

His Highneſs and His Council,

FOR COLLECTING

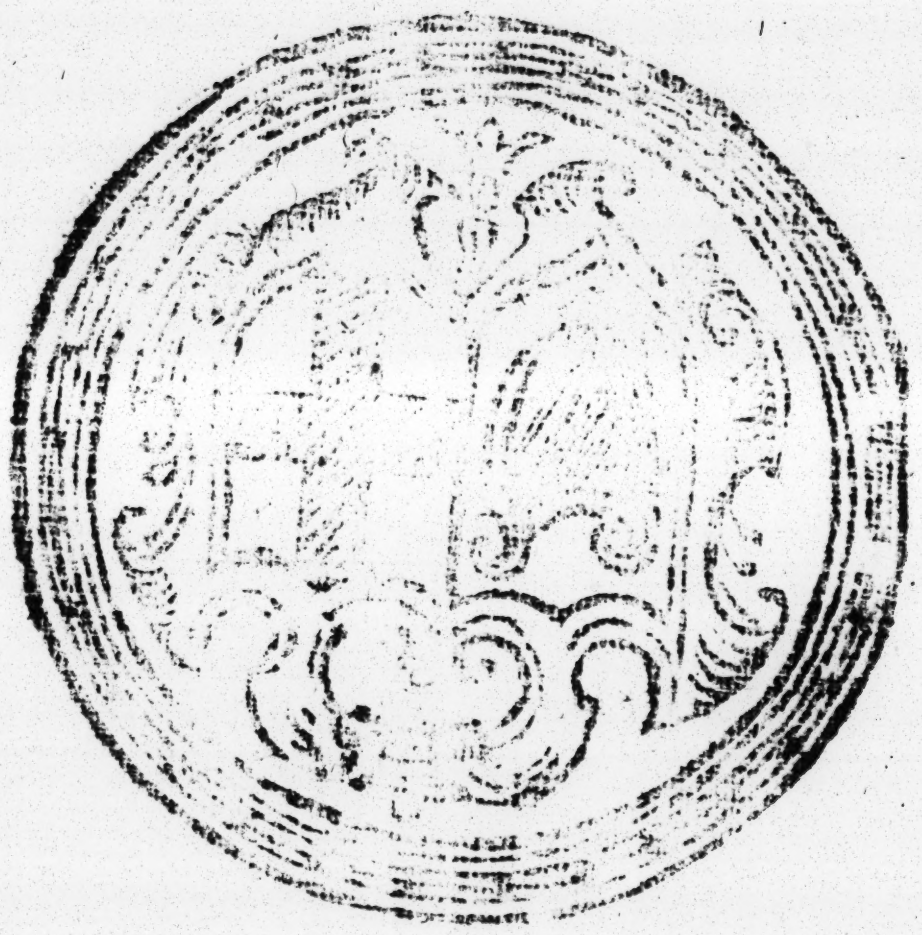
The Excize in Scotland.

Tueſday *the Two and twentieth of* May, 1655.

ORdered by His Highneſs the Lord Protector, and the Council, That this Order and Declaration be forthwith Printed and Publiſhed.

Hen. Scobel, Clerk of the Council.

EDINBURGH, Re-printed by *Chriſtopher Higgins*, in *Harts*-Cloſe over againſt the Trone-Church. MDCLV.



INSTRUCTIONS
TO
VOTERS

AN ORDER
AND
DECLARATION
OF
His Highneſs and His Council,
FOR COLLECTING
The Excize in Scotland.

WHereas by an Ordinance of His Highneſs the Lord Protector and the Council, Entituled, An Ordinance for Uniting SCOTLAND into one Commonwealth with ENGLAND, it is amongſt other things Ordained, That all Cuſtoms, Publick Impoſitions and Taxations whatſoever, be Impoſed, Levied and Levied from thenceforth Perpetually from the whole People of this Commonwealth United: And whereas in purſuance of the Seven and Twentieth Article of the Government of the Commonwealth of England, Scotland and Ireland, it was before the Third day of September laſt Agreed and Declared in Writing by His Highneſs and the Council, That the Conſtant Yearly Revenue, Appointed by the ſaid Article, to be Raiſed and Eſtabliſhed for maintaining the Forces, in the ſaid Article mentioned, for the Defence and Security of this Commonwealth, and alſo for a convenient Number of Ships for Guarding the Seas, ſhould be raiſed, amongſt

other things, by the Customs and Excize, the Rates whereof, together with the Wayes and means of Levying and Bringing in the same, were before that time setled by several Ordinances of His Highnes and the Council, according to which the same is Appointed and Ordered to be Collected and Levied in England and Ireland; His Highnes the Lord Protector, by the advice of His Council, in pursuance of the said Ordinance, Article of the Government, and the Agreement and Declaration thereupon, to the end the said Duty of Excize may be Levied and Paid equally, in, and through this Commonwealth, doth Declare and Order, That from and after the Twenty fourth day of June, One thousand six hundred fifty five, the several Rates and Charges which by the said Ordinances, or any of them, are imposed and laid, to be had, levied, demanded, collected, received, recovered and paid, in, and through England and Wales, and are hereafter in this Order and Declaration set down, and every of them, are by force of the said Ordinance, Article, and the Agreement and Declaration aforesaid, in pursuance thereof, laid and imposed, and ought to be, and shall from and after the said Twenty fourth day of June, One thousand six hundred fifty five, be had, levied, demanded, collected, received, recovered and paid in the right of the Duty of Excize, in, and through Scotland, and the Iles of Orkney and Zethland, and all the Territories of Scotland, upon all Merchandizes and Manufactures native and forreign, as followeth; That is to say,

For

	L.	S.	D.
For every Barrel of Beer or Ale of above Six ſhillings the Barrel Engliſh, or Eleven Gallons Scots, brewed by the common-Brewer, or by any other perſon or perſons, who ſhall ſel or tap out Beer or Ale publickly or privately, to be paid by the ſaid Brewer or ſuch other perſon or perſons reſpectively, two ſhillings	00	02	00
For every Barrel of Six ſhilling Beer or Ale, or above Four ſhillings the Barrel Engliſh, or Eleven Gallons Scots, brewed by the common Brewer, or by any other perſon or perſons, who ſhall ſel or tap out ſuch Beer or Ale publikely or privatly, to be paid by the ſaid Brewer, or ſuch other perſon or perſons as aforeſaid reſpectively, ſix pence	00	00	06

And ſo proportionably for a greater or leſſer quantity of Beer or Ale, above Four ſhillings the Barrel.

Allum Scotch the hundred weight, containing One hundred and twelve pounds Engliſh, or one hundred and four pounds Scots, to be paid by the maker, three pence	00	00	03
Coperas Scotch the hundred weight, containing One hundred and twelve pounds Engliſh, or one hundred and four pounds Scots, to be paid by the maker, three pence	00	00	03
Hops Scotch, the hundred weight, to be paid by the Planter, two ſhillings	00	02	00
Saffron Scotch, for every twenty ſhillings value, to be paid by the Planter, one ſhilling	00	01	00

	L.	S.	D.
Tin, for every twenty ſhillings value, to be paid by the Buyer, one ſhilling—	00	01	00
Iron Scotch, for every hundred weight containing One hundred, and twelve pounds Engliſh, or one hundred and four pounds Scots, to be paid by the maker, ſix pence—	00	00	06
For all AQUAVITÆ or Strong-water made or diſtilled within Scotland, the Iſles of Orkney and Zethland, whether of forreign or domeſtick Spirits or Materials, to be ſold, upon every Gallon Engliſh, or Quart Scots, to be paid by the firſt maker or ſeller thereof reſpectively, two pence —	00	00	02
For every Barrel of Sope made within Scotland, the Iſles of Orkney and Zethland, of what ſort ſoever, to be paid by the maker, and ſo proportionably for hard Sope or ſoft Sope, four ſhillings —	00	04	00
For every ounce Troy of Silver or Gold prepared, melted down, or diſgroſſed for Wyer, to be paid at the Bar where the ſame ſhal be diſgroſſed, two pence—	00	00	02
For every pound weight, containing ſixteen ounces Averdupois, of any Coper or other Mettal, that ſhal be prepared, made fit, or diſgroſſed, to be paid at the Bar where the ſame ſhal be diſgroſſed, one ſhilling—	00	01	00
For all Linſeed Oyl, Whale Oyl, Blubber Oyl, Rape Oyl, Pilchard Oyl, and all other Oyls made within Scotland, the Iſles of Orkney and Zethland, upon every Tun, to be paid by the maker, ſix ſhillings per Tun—	00	06	00

For

	L.	S.	D.
For every Fother of Lead containing two thouſand pound weight, at one hundred and twelve pounds to the hundred Engliſh, or one hundred and four pounds Scots, to be paid by the maker or ſmelter, ſix ſhillings eight pence	00	06	08
For all Salt made, or to be made within Scotland, the Iſles of Orkney and Zethland, which is or ſhall be ſhipped or conveyed by water, to be paid by the firſt Buyer of ſuch Salt, at the place of landing or unloading thereof, upon every Gallon Engliſh, or Quart Scots, a half peny	00	00	0½
For all other Salt made, or to be made within Scotland, the Iſles of Orkney and Zethland, & not ſhipped or conveyed by water, to be paid by the firſt Buyer thereof upon the firſt delivering upon every galon Engliſh, or quart Scots, a half peny	00	00	0½
Upon all Salt upon Salt that is made of Salt within Scotland, the Iſles of Orney and Zethland, to be paid by the maker thereof, upon every Gallon Engliſh, or Quart Scots, a farthing	00	00	0¼
For all Syder and Perry made and ſold by way of retail, whether it be by the firſt maker, or any Buyer or Receiver thereof, from the firſt maker upon every Hogſhead, and ſo for a greater or leſſer meaſure proportionably, two ſhillings ſix pence	00	02	06
For all Metheglin or Mead, and ſuch like Drink ſold out by retail, to be paid by the Retailer upon every Gallon Engliſh or Quart Scots, and ſo pro rato, one peny	00	00	01

For

	L.	S.	D.
For all Starch, upon every twenty shillings value thereof, to be paid by the first maker, one shilling	00	01	00
For all sorts of Glass or Glasses, upon every twenty shillings value thereof, to be paid by the maker, one shilling	00	01	00

Rates of Excize of Forreign Goods Imported.

	L.	S.	D.
For every pound of Tobacco which is not of the English Plantation, as well already imported and remaining in the hands of the Merchant or Importer, as to be imported, to be paid by the first Buyer, one shilling	00	01	00
For every Pound of Tobacco of the English Plantation, as well imported and remaining in the hands of the Importer as to be imported, to be paid by the first Buyer, three pence	00	00	03
For every Tun of Wine already imported or to be imported, to be paid by the first Buyer, whether Retailer or Private Consumptioner, six pounds	06	00	00
For every Tun of Wine-Vineger imported or to be imported, to be paid by the first Buyer, forty shillings	02	00	00
For all Spirits imported or to be imported, made either of French, Rheinish, or any other Wines, upon every Gallon English, or Quart Scots, to be paid by the first Buyer, four pence	00	00	04
For all Spirits forreign or domestick, sold in stead of AQUAVITÆ or Strong-waters, upon every Gallon English, or Quart Scots, to be paid by the Utterer and Seller thereof, one shilling	00	01	00

For

	L.	S.	D.
For all Strong-waters perfectly made, imported, or to be imported, upon every Gallon Engliſh, or Quart Scots, to be paid by the firſt Buyer, one ſhilling	00	01	00
For all Beer or Ale imported for every Barrel Engliſh, or Eleven Gallons Scots, to be paid by the Importer, five ſhillings	00	05	00
For all Pepper, Sugars, Sugars refined, white and brown Muſcavado's, Candy white and brown, and all other Grocery and Mercery Wares, Wrought-Silks, Silks in gum and ready thrown, Linnens fine and courſe, Upholſtery, Haberdaſhery, Paper, Skins and Leather, upon every twenty ſhillings value, to be paid by the firſt Buyer, one ſhilling	00	01	00
For all manner of Druggs, according as they are diſtinguiſhed by the Book of Rates for the Cuſtoms in ENGLAND, upon every twenty ſhillings value, to be paid by the firſt Buyer, two ſhillings	00	02	00
For all Forreign Sope imported, or to be imported, ſoft or hard, for every hundred weight thereof, containing one hundred and twelve pounds Engliſh, or one hundred and four pounds Scots, to be paid by the firſt Buyer, five ſhillings	00	05	00
For all Saltery Wares, not particularly rated in this Schedule, imported or to be imported, upon every twenty ſhillings value thereof, as they, or any of them ſhall be ſold at a price, to be paid by the firſt Buyer thereof, one ſhilling	00	01	00

	L.	S.	D.
For all Hops forreign, the hundred weight, containing one hundred and twelve pounds Engliſh, or one hundred and four pounds Scots, to be paid by the firſt Buyer, over and above Cuſtoms, five ſhillings	00	05	00
For all Hemp, Flax, Tow, Tarr, Rozen, Pitch, Wax, Tallow, Cable, Cable-yarn, and all maner of Cordage, upon every twenty ſhillings value, to be paid by the firſt Buyer, ſix pence	00	00	06
For all ſort of Glaſs or Glaſſes, and all maner of Earthen Ware whatſoever, upon every twenty ſhillings value, to be paid by the firſt Buyer, two ſhillings	00	02	00
For all maner of Woollen-Cloth, or Stuffs, or other Woollen Manufactures imported from forreign parts, for every Yard Engliſh, or Ell Scots meaſure, over and above the Rates mentioned of Cuſtoms, to be paid by the Importer, one ſhilling	00	01	00
For all Raw-ſilk imported or to be imported, for every twenty ſhillings value thereof, and ſo proportionably for a greater or leſſer value, to be paid by the firſt Buyer, ſix pence	00	00	06
For all forreign Salt imported, which hath not paid Excize, or to be imported, upon every Gallon Engliſh, or Quart Scots, to be paid by the firſt Buyer, three half-pence	00	00	01½
For all Bone-lace imported, for every twenty ſhillings in value, to be paid by the firſt Buyer, three ſhillings	00	03	00

For

	L.	S.	D.
For all Dyed-silk imported, for every twenty shillings in value, to be paid by the first Buyer, five shillings	00	05	00
For all Silk-Lace imported, for every twenty shillings in value, to be paid by the first Buyer, three shillings	00	03	00

That all other Goods and Merchandizes mentioned in the Book of Rates for the Customs in England, (except Bullion, Coyn, Mettal, Arms, Ammunition, Ordnance of Brass or Iron, and Wools of Sheep) imported or to be imported, which are not in the said Rates of Excize before, or otherwise charged, shall hereafter pay Excize after the Rate of Five Pounds per Centum, to be paid by the first Buyer from the Merchant or Importer, and the same is to be collected accordingly.

	L.	S.	D.
For all other Goods and Merchandizes imported, or to be imported, upon which no values are set, either in the said Book of Rates for Customs, nor in these present Rates for Excize, upon every twenty shillings value thereof, as they, or any of them shal be sold at a price, to be paid by the first Buyer, one shilling	00	01	00

That for all Inland or Forreign Commodities in this Order mentioned, whether rated by the pound weight, hundred weight, Fodder, Pound value, Gallon, Barrel, Tun, or other greater or lesser Measure or Weight whatsoever, the Excize shall be duly paid for a greater or lesser quantity pro rato, **according to the Rates therein appointed and prescribed respectively:**

ctively: And as to the contents of a Tun of all liquid commodities imported, It is hereby declared, That two Buts, two Pipes, four Hogsheads of what sort soever, six Teirces, three Punchions or Tertions, and eight Quarter-Casks, shall be accounted or reckoned for a Tun and no other; And every Cask of any liquid commodities imported, which if full, that shall exceed a Quarter-Cask, shall be accounted for a Teirce; and every Cask that shall exceed a Teirce, shall be accounted for a Hogshead, and every Cask that shall exceed a Hogshead, shall be accounted a Punchion, and every Cask that shall exceed a Punchion, shall be accounted a Butt or Pipe, without any pretence of undergage whatsoever. All and every which Rates and Charges, in right of the said Duty of Excize, shall be from and after the said Four and twentieth day of June, One thousand six hundred fifty and five, had, demanded, levied, collected, recovered, received and paid, of, by and from all and every person and persons therein concerned, and unto such person and persons as by his Highness the Lord Protector, or Authority derived from him for that purpose, shall be appointed and authorized to demand, levy, collect, recover and receive the same, according to such Acts, Ordinances & Orders of Parliament, & of his Highness the Lord Protector, with the Advice of his Council, which were in force the Second day of September, One thousand six hundred fifty and four, in England.

Tuesday the two and twentieth of May, 1655.

ORdered by His Highness the Lord Protector and the Council, That this Order and Declaration be forthwith Printed and Published.

Hen. Scobel, Clerk of the Council.